

**Sec. 15-128. Communications services tax.****SECTION 1**

(a) There is hereby imposed in accordance with chapter 202, Florida Statutes, a local communications services tax on all communications services at the rates established by section 202.20(1) and (2), Florida Statutes.

- (1) From October 1, 2001 through September 30, 2002, the eleven-month conversion rate shall be five and one-half percent (5.5%), upon purchases within the city of taxable communications services.
- (2) Beginning on October 1, 2002, the local communications services tax rate shall be five and one-tenth percent (5.1%) or such other rate as may be authorized by the Florida legislature and adopted by ordinance of the city.
- (3) Effective October 1, 2001, and in accordance with section 337.401(3)(c)1.b., Florida Statutes (2001), the city elects not to charge or collect engineering permit fees for the placement or maintenance of communications facilities in the public roads or rights-of-way of the city. As a result of this election, the city elects to increase the local communications services tax rate delineated in (1) and (2) above by twelve-hundredths percent (0.12%). Except as provided herein, the city retains all existing authority to require and collect permit fees from users or occupants of municipal roads and rights-of-way, and to set appropriate permit fee amounts.

(b) Notice shall be given to The Florida Department of Revenue in accordance with section 202.21, Florida Statutes, prior to any modification or change to the local communications services tax rate.

(c) All dealers of communications services shall comply with the requirements for the collection and remittance of taxes on communications services imposed by chapters 202 and 203, Florida Statutes, as amended from time to time.

(d) Chapters 202 and 203, Florida Statutes, as amended from time to time, and as the same pertain to local communications services taxes are hereby adopted by the city.

**SECTION 2.** That the City Commission hereby directs staff to provide notice to the Florida Department of Revenue of adoption by the City of Fort Lauderdale of the local communications services tax rates and the City's election not to charge engineering permit fees for the placement and maintenance of communications facilities in the rights-of-way. Notice shall be sent via U.S. certified mail, return receipt requested, and shall be post-marked on or before July 16, 2001.

**SECTION 3.** That if any clause, section or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be

affected thereby, but shall remain in full force and effect.

SECTION 4. That all ordinances or parts of ordinances in conflict herewith, be and the same are hereby repealed.

SECTION 5. That this Ordinance shall be in full force and effect upon final passage.

PASSED FIRST READING this the 19th day of June, 2001.

PASSED SECOND READING this the 10th day of July, 2001.